

Exhibit A

Big Lots, Inc.**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

December 01, 2024 - December 31, 2024

| Date | Description | Rate | Hours | Fees | |
|--|------------------|---|--------|------|--------|
| <i>Financial Statement Audit and Related Services</i> | | | | | |
| 12/02/2024 | | | | | |
| | Mallonee, Peyton | Review inventory count instructions prior to attendance at Durant distribution center. | \$0.00 | 0.5 | \$0.00 |
| 12/03/2024 | | | | | |
| | Barber, Andrew | Investigate sheet-to-floor selections within inventory compilations. | \$0.00 | 1.0 | \$0.00 |
| | Mallonee, Peyton | Perform inventory observation procedures at Durant distribution center. | \$0.00 | 4.1 | \$0.00 |
| | Mallonee, Peyton | Continue to perform inventory observation procedures at Durant distribution center. | \$0.00 | 3.9 | \$0.00 |
| 12/04/2024 | | | | | |
| | Barber, Andrew | Review store inventory count procedures from prior year for current year. | \$0.00 | 1.0 | \$0.00 |
| | Klump, Stephanie | Email to J. Tanguay (Big Lots) relating to anticipated sale timing and accounting cut-off procedures at the close date. | \$0.00 | 0.3 | \$0.00 |
| | Klump, Stephanie | Research blackline presentation financial statement examples and email same to J. Tanguay (Big Lots). | \$0.00 | 0.8 | \$0.00 |
| | Klump, Stephanie | Call with J. Tanguay (Big Lots) to discuss accounting requirements for sale date. | \$0.00 | 0.5 | \$0.00 |
| 12/06/2024 | | | | | |
| | Barber, Andrew | Meet with H. Patel (Deloitte) to discuss procedures to be performed at Montgomery Distribution Center inventory observation on 12/12. | \$0.00 | 0.5 | \$0.00 |
| | Barber, Andrew | Perform resource count requests for year-end Big Lots distribution center inventory observations. | \$0.00 | 0.2 | \$0.00 |
| | Barber, Andrew | Review Big Lots, Inc. store count listing to identify what stores observation procedures should be performed at in current year. | \$0.00 | 1.0 | \$0.00 |

Big Lots, Inc.**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

December 01, 2024 - December 31, 2024

| Date | Description | Rate | Hours | Fees |
|--|--|--------|-------|--------|
| <i>Financial Statement Audit and Related Services</i> | | | | |
| 12/06/2024 | | | | |
| | Barber, Andrew Meet with J. Tangauy (Big Lots) to discuss planned procedures for store inventory counts to be performed in January. | \$0.00 | 0.5 | \$0.00 |
| | Patel, Hardik Meet with A. Barber (Deloitte) to discuss procedures to be performed at Montgomery distribution center inventory observation on 12/12. | \$0.00 | 0.5 | \$0.00 |
| 12/09/2024 | | | | |
| | Barber, Andrew Review inventory count selections provided from P. Mallonee to Company inventory compilations for Durant distribution center. | \$0.00 | 0.5 | \$0.00 |
| 12/11/2024 | | | | |
| | Barber, Andrew Investigate sheet-to-floor selections within inventory compilations. | \$0.00 | 2.0 | \$0.00 |
| | Barber, Andrew Review inventory count selections provided from N. Franchi to Company inventory compilations for Tremont distribution center. | \$0.00 | 0.5 | \$0.00 |
| | Franchi, Nicholas Perform inventory observation procedures at Tremont distribution center. | \$0.00 | 4.2 | \$0.00 |
| | Franchi, Nicholas Continue to perform inventory observation procedures at Tremont distribution center. | \$0.00 | 3.8 | \$0.00 |
| | Morse, Randy Complete inventory observation workpaper and document selections observed at Durant distribution center. | \$0.00 | 1.0 | \$0.00 |
| 12/12/2024 | | | | |
| | Barber, Andrew Investigate selections for H. Patel within inventory compilations. | \$0.00 | 2.0 | \$0.00 |
| | Barber, Andrew Meet with N. Kane (Big Lots) to discuss additional inventory sheet-to-floor observation selections to be performed at Montgomery distribution center. | \$0.00 | 0.5 | \$0.00 |

Big Lots, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

December 01, 2024 - December 31, 2024

| Date | Description | Rate | Hours | Fees | |
|--|----------------|--|--------|------|--------|
| <i>Financial Statement Audit and Related Services</i> | | | | | |
| 12/12/2024 | | | | | |
| | Barber, Andrew | Meet with K. Marbury (Big Lots) to discuss additional inventory sheet-to-floor observation selections to be performed at Montgomery distribution center. | \$0.00 | 1.0 | \$0.00 |
| | Patel, Hardik | Perform inventory observation procedures at Montgomery distribution center. | \$0.00 | 5.3 | \$0.00 |
| | Patel, Hardik | Continue to perform inventory observation procedures at Montgomery distribution center. | \$0.00 | 4.7 | \$0.00 |
| 12/13/2024 | | | | | |
| | Barber, Andrew | Make additional SKU selections at various locations for sheet-to-floor and floor-to-sheet observations at Montgomery distribution center. | \$0.00 | 0.5 | \$0.00 |
| 12/16/2024 | | | | | |
| | Barber, Andrew | Investigate sheet-to-floor selections within inventory compilations. | \$0.00 | 1.0 | \$0.00 |
| | Patel, Hardik | Perform inventory count control walkthrough for cycle count control at Montgomery distribution center on 12/16/2024. | \$0.00 | 5.0 | \$0.00 |
| 12/18/2024 | | | | | |
| | Patel, Hardik | Complete inventory observation workpaper and document selections observed at Durant distribution center for inventory observation performed on 12/12/2024. | \$0.00 | 1.0 | \$0.00 |
| 12/20/2024 | | | | | |
| | Patel, Hardik | Document inventory control walkthroughs for cycle count control observed at Montgomery distribution center on 12/16/2024. | \$0.00 | 2.0 | \$0.00 |

Big Lots, Inc.**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

December 01, 2024 - December 31, 2024

| Date | Description | Rate | Hours | Fees |
|--|---|----------|-------------|--------------------|
| <i>Financial Statement Audit and Related Services</i> | | | | |
| 12/23/2024 | | | | |
| Patel, Hardik | Close review notes related to inventory control walkthroughs documented during observation at Montgomery distribution center on 12/16/2024. | \$0.00 | 2.0 | \$0.00 |
| | Subtotal for Financial Statement Audit and Related Services: | | 51.8 | \$0.00 |
| <i>Preparation of Fee Applications</i> | | | | |
| 12/02/2024 | | | | |
| McDonald, Carisa | Update the combined monthly fee application for period Sept 9 - October 10. | \$275.00 | 1.2 | \$330.00 |
| 12/04/2024 | | | | |
| Gutierrez, Dalia | Review November fee detail in preparation for the monthly fee application. | \$250.00 | 1.2 | \$300.00 |
| 12/16/2024 | | | | |
| Gutierrez, Dalia | Call with A. Barber (Deloitte) regarding November monthly fee application. | \$250.00 | 0.2 | \$50.00 |
| Gutierrez, Dalia | Review fee detail pertaining to the first monthly fee application. | \$250.00 | 0.3 | \$75.00 |
| Morse, Randy | Preparation of November monthly fee application. | \$375.00 | 0.5 | \$187.50 |
| | Subtotal for Preparation of Fee Applications: | | 3.4 | \$942.50 |
| Total | | | 55.2 | \$942.50 |
| Adjustment | | | | |
| Fixed Fee: December 2024 | | | | \$9,600.00 |
| Adjustment Subtotal : | | | | \$9,600.00 |
| Total | | | 55.2 | \$10,542.50 |

Big Lots, Inc.**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

December 01, 2024 - December 31, 2024

Recapitulation

| Name | Rate | Hours | Fees |
|--------------------------|-------------|--------------|--------------------|
| Morse, Randy | \$375.00 | 0.5 | \$187.50 |
| McDonald, Carisa | \$275.00 | 1.2 | \$330.00 |
| Gutierrez, Dalia | \$250.00 | 1.7 | \$425.00 |
| Barber, Andrew | \$0.00 | 12.2 | \$0.00 |
| Franchi, Nicholas | \$0.00 | 8.0 | \$0.00 |
| Klump, Stephanie | \$0.00 | 1.6 | \$0.00 |
| Mallonee, Peyton | \$0.00 | 8.5 | \$0.00 |
| Morse, Randy | \$0.00 | 1.0 | \$0.00 |
| Patel, Hardik | \$0.00 | 20.5 | \$0.00 |
| Fixed Fee: December 2024 | | | \$9,600.00 |
| Total | | 55.2 | \$10,542.50 |